



CORPORATION SERVICE COMPANY

RECORDATION NO. 26721 FILED

DEC 21 '06

11-24 AM

SURFACE TRANSPORTATION BOARD



CSC - SPRINGFIELD
801 Adlai Stevenson Drive
Springfield IL 62703

800-927-9801 Ext 3813
217-492-2727

To: SURFACE TRANSPORTATION BOARD **ATTENTION BARB SADLER**

From: April Oshea

Date: December 19, 2006

Order#: 673128/005

Re: DBUX207066-DBUX207097 DAKOTA GASIFICATION COMPANY

Please process the enclosed documents for the service indicated below.

XX Primary STB Filing

RECEIPT SHOULD BE IN OUR OFFICE: 12/29/2006
PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

XX Check is enclosed in the amount of \$34.00. DO NOT WRITE CHECK FOR MORE THAN THIS AMOUNT. IF ADDITIONAL MONEY IS NEEDED, PLEASE CONTACT US IMMEDIATELY.

Payable to: Surface Transportation Board

Mailing Instructions:

XX Return the filing acknowledgement to our office.
Appropriate FedEx envelopes have been provided for your convenience. Please DO NOT use first class mail.

Special Instructions:

Lessor:
The CIT Group/Equipment Financing, Inc.
1211 Avenue of the Americas, 20th Floor
New York, NY 10036

Lessee:



CORPORATION SERVICE COMPANY

Dakota Gasification Company
Suite 3990, 855-2nd Street SW
Calgary, AB T2P4J7

Please call immediately if there are any problems or questions with this paperwork. Thank you for your assistance in this matter.

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of May 1, 2006, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and DAKOTA GASIFICATION COMPANY, a North Dakota corporation, with an address at Suite 3990, 855-2nd St. SW, Calgary, AB T2P 4J7 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of May 1, 2006 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Catherine Shogler
Name: Catherine Shogler
Title: Vice President

RECORDATION NO. 26721 FILED

DEC 21 '06

11-24 AM

SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

DAKOTA GASIFICATION COMPANY

By: Paul M. Sukut
Name: Paul M. Sukut
Title: Acting President / CEO

Schedule A

Number of Cars

Equipment Description

20 25,000 through 27,000 gallon capacity tank cars, exterior coiled, insulated

1	DBUX	207066
2	DBUX	207075
3	DBUX	207080
4	DBUX	207081
5	DBUX	207082
6	DBUX	207083
7	DBUX	207084
8	DBUX	207085
9	DBUX	207086
10	DBUX	207087
11	DBUX	207088
12	DBUX	207089
13	DBUX	207090
14	DBUX	207091
15	DBUX	207092
16	DBUX	207093
17	DBUX	207094
18	DBUX	207095
19	DBUX	207096
20	DBUX	207097